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New Municipal Tax Changes Effective January 1

(PIERRE, SD) – Beginning January 1, 2012, five South Dakota communities will implement new municipal taxes or update their current city taxes.

The municipal tax changes that will take effect next month include:

- **Bruce** is imposing a 1 percent general sales and use tax rate
- **Camp Crook** is imposing a 1 percent general sales and use tax rate
- **Frankfort** is imposing a 1 percent general sales and use tax rate
- **Oldham** is imposing a 2 percent general sales and use tax rate
- **Irene** is imposing a 1 percent gross receipts tax on alcoholic beverages, lodging, eating establishments, and admissions to places of amusement, cultural and athletic events. This tax is in addition to their 2 percent general sales tax rate.

The South Dakota Department of Revenue has Municipal Tax Information Bulletins available listing all municipal sales and use tax rates statewide as well as information on tribal sales, use and excise taxes. Updated bulletins are free of charge and available after January 1, 2012, by contacting the Department of Revenue at 1-800-TAX-9188 (1-800-829-9188) or download a copy from the Department's website at www.state.sd.us/drr by selecting "Business Tax" followed by "Publications."